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Bender's War Revenue Law, 1914. Annotated With Reference To Earlier Acts And To Other Extant Laws. By the Publisher's Editorial Staff. Albany, New York. Matthew Bender & Co. pp. XIV and 181.

This little work is distinctly valuable and has been prepared with great care. By way of introduction the editors give us a sketch of the development of the Internal Revenue System as illustrated in federal statutes beginning March 3, 1791. The new law is presented with each section carefully annotated, the references including pertinent legislation and abundant citation of federal cases and such sources as the opinions of attorneys-general, etc. Appendant to the text is an exceedingly useful list of books and pamphlets touching the general subject. Both for the citizen, who is anxious to estimate his burdens as well as his privileges under federal law, and for the practicing lawyer this volume will prove an invaluable aid and can be very heartily commended to all seeking assistance or information in the field of which it treats. Our act of 1914 is essentially a revival of the legislation of 1898. The various rulings contained in Treasury Decisions touching the interpretation of that legislation, while not conclusive, will doubtless afford a guide to controversies likely to arise touching the new law. The editors have therefore made it a special feature of their work to indicate the cases of an administrative character which may throw light upon the new regulations. It is reasonably certain that no one will need to look further than this little volume and its references for a solution of the administrative problems begotten by this taxation.

G. E. S.

The Doctrine of Judicial Review. By Edwin S. Corwin. Princeton. Princeton University Press. 1914. pp. VII and 177.

"*Marbury v. Madison* and the Doctrine of Judicial Review," "We the People," "The Peletiah Webster Myth," "The Dred Scott Decision," and "Some Possibilities in the Way of Treaty-Making" are the titles of the five essays comprised in this book. All of them should be of interest to the legal profession. The book is written essentially from the point of view of the historian. It is a historical research into the power of courts to

disregard and declare of no effect acts passed by legislatures in excess of their constitutional authority. The author in his notes at the end of the essay has collected and classified a vast number of decisions and precedents which evidence the thoroughness and ability with which the work is done. The lawyer who reads the book will not have to be told that the author is not a lawyer. He will note terms having a very definite and technical meaning in the law which are used in a somewhat unorthodox fashion. He will also be surprised at the motive attributed to the highest court in our land when it handed down the decision in the great case of *Marbury v. Madison*. We commend the book to all who may be interested in the history of one of the most important powers of the United States Supreme Court.

H. W. A.